

FY 2025/2026 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2026
County Name: DELAWARE COUNTY County Number:28

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1 7,850,456	3,888,064		1,415,546		13,154,066	13,157,565
Less: Uncollected Delinquent Taxes - Levy Year	2 474	282		67		823	3,500
Less: Credits to Taxpayers	3 233,185	108,038		40,617		381,840	400,174
Net Current Property Taxes	4 7,616,797	3,779,744		1,374,862		12,771,403	12,753,891
Delinquent Property Tax Revenue	5 298	43		51		392	325
Penalties, Interest & Costs on Taxes	6 57,319					57,319	31,100
Other County Taxes/TIF Tax Revenues	7 308,419	1,710,614	0	21,405	0	2,040,438	1,758,039
Intergovernmental	8 1,125,674	5,496,895	0	67,825	0	6,690,394	6,611,561
Licenses & Permits	9 100	65,153	0	0	0	65,253	41,250
Charges for Service	10 854,564	8,100	0	0	0	862,664	737,467
Use of Money & Property	11 1,422,073	5,086	0	75,866	0	1,503,025	382,703
Miscellaneous	12 609,473	252,657	0	0	0	862,130	351,376
Subtotal Revenues	13 11,994,717	11,318,292	0	1,540,009	0	24,853,018	22,667,712
Other Financing Sources:							
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	14
Operating Transfers In	15 172,000	3,524,577	1,000,000	0	0	4,696,577	5,097,000
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	16
Total Revenues & Other Sources	17 12,166,717	14,842,869	1,000,000	1,540,009	0	29,549,595	27,764,712
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18 5,320,007	2,550			0	5,322,557	5,921,191
Physical Health Social Services	19 1,085,430	91,731			0	1,177,161	1,331,187
County Environment and Education	20 1,262,694	335,437			0	1,598,131	1,918,429
Roads & Transportation	21 0	8,752,270			0	8,752,270	9,937,723
Government Services to Residents	22 936,226	17,555			0	953,781	3,164,667
Administration	23 2,580,954	10,000			0	2,590,954	3,666,530
Nonprogram Current	24 23,440	0			0	23,440	41,400
Debt Service	25 0	0	0	637,800	0	637,800	638,000
Capital Projects	26 468,513	1,789,255	531,577		0	2,789,345	4,216,500
Subtotal Expenditures	27 11,677,264	10,998,798	531,577	637,800	0	23,845,439	30,835,627
Other Financing Uses:							
Operating Transfers Out	28 1,172,000	3,524,577	0	0	0	4,696,577	5,097,000
Refunded Debt/Payments to Escrow	29 0	0	0	0	0	0	29
Total Expenditures & Other Uses	30 12,849,264	14,523,375	531,577	637,800	0	28,542,016	35,932,627
Changes in fund balances	31 -682,547	319,494	468,423	902,209	0	1,007,579	-8,167,915
Beginning Fund Balance - July 1, 2025	32 14,546,182	13,348,603	0	1,820,836	0	29,715,621	29,715,621
Increase (Decrease) in Reserves (GAAP Budget)	33 0	0	0	0	0	0	33
Fund Balance - Nonspendable	34 0	0	0	0	0	0	34
Fund Balance - Restricted	35 5,760,562	10,743,817	468,423	2,723,045	0	19,695,847	11,228,059
Fund Balance - Committed	36 898,135	2,910,200	0	0	0	3,808,335	2,685,200
Fund Balance - Assigned	37 2,750,348	14,080	0	0	0	2,764,428	2,573,440
Fund Balance - Unassigned	38 4,454,590	0	0	0	0	4,454,590	5,061,007
Total Ending Fund Balance - June 30, 2026	39 13,863,635	13,668,097	468,423	2,723,045	0	30,723,200	21,547,706

Additional details are available at: Delaware County Auditor's Office 301 E Main Street Manchester, IA 52057
Notes to the financial statement, if any: -
Telephone : (563) 927-4701